



STATE BOARD OF EQUALIZATION

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Fourth District, Los Angeles

GRAY DAVIS
Controller, Sacramento

CINDY RAMBO
Executive Director

No. 90/54

July 27, 1990

TO COUNTY ASSESSORS:

NOTICE OF SUPPLEMENTAL ASSESSMENT FORM

Senate Bill 124 has been signed by the Governor. As Chapter 126, Statutes of 1990, it is an urgency measure and effective immediately. This legislation makes numerous changes to the Revenue and Taxation Code. However, this letter is being sent only to alert you that a change in your Notice of Supplemental Assessment form may be necessary. An Assessors' Letter (or letters) outlining the other changes caused by this legislation will be sent to you at a later date.

Previously, the law required that an application for a reduction in an assessment made outside of the regular assessment period shall be filed no later than 60 days after the date on which the assessee was notified of the assessment. The law imposed a similar filing deadline for an appeal of a supplemental assessment, except that in a specified county, the applicable filing deadline is no later than 60 days after the date of the mailing of the supplemental tax bill.

Chapter 126 amends Revenue and Taxation Code Sections 75.31 and 1605 to permit all counties, upon the adoption of a resolution, to revise the filing deadline for applications for a reduction in assessments made outside of the regular assessment period and for appeals of supplemental assessments to a date no later than 60 days after the date of mailing of the tax bill. This bill would make this filing deadline mandatory in a county of the first class.

If your county board of supervisors adopts such a resolution, you will need to change your Notice of Supplemental Assessment form accordingly.

If you have any questions on this subject, please contact Bill Minor of this office at (916) 445-4982.

Sincerely,

Verne Walton, Chief
Assessment Standards Division

VW:wpc
AL-24A-0003J